

IC 15-1-8

Chapter 8. Tax Levy for County Fairs

IC 15-1-8-1

County support; purposes; restrictions on expenditures

Sec. 1. The county councils and boards of county commissioners of all counties in Indiana may, in their discretion, appropriate and pay to any agricultural fair or association, or duly organized county 4-H clubs in which the people of such county are interested, a sum not exceeding four cents (\$0.04) on the one hundred dollars (\$100) valuation of the taxable property of such county, to be paid out of the general county fund, to be used and expended only for necessary costs and expenses incident to the conduct and carrying out of the purposes of duly organized 4-H clubs and boys' and girls' club work, for premiums on agricultural and horticultural products, livestock, boys' and girls' club work, and judging of such products, livestock, and club work. The appropriation does not apply to any person, association, or corporation conducting such fair or exhibition for gain, nor to street fairs or exhibitions, but only to regularly organized fair associations and regularly organized boys' and girls' 4-H or agricultural clubs, if the fair or exhibition is given only for the promotion of the interests of agriculture, horticulture, and stock raising. No part of such money shall be used or given for contests of speed.

(Formerly: Acts 1905, c.104, s.1; Acts 1927, c.143, s.1; Acts 1932(ss), c.21, s.1; Acts 1947, c.25, s.1.) As amended by P.L.18-1989, SEC.2.

IC 15-1-8-2

Multiplicity of fairs and exhibitions; apportionment of county support

Sec. 2. In all counties where two (2) or more such fairs or exhibitions are conducted as provided in section 1 of this chapter, the county council may appropriate to each of such fairs or associations out of such moneys, such sum as it may deem proper and equitable, the proper and equitable amount in each case to be determined by the ratio which the premium and judging expense of each fair bears to the total amount spent for premiums and judging by the fairs sharing in the division; provided that the aggregate sum so given shall not exceed a sum equal to one cent (\$.01) on the one hundred dollars (\$100) valuation of the taxable property of such county.

(Formerly: Acts 1905, c.104, s.2; Acts 1927, c.143, s.2; Acts 1932(ss), c.21, s.2.) As amended by P.L.183-1983, SEC.30.